

Form W-4 (1994)

Want More Money in Your Paycheck?

If you expect to be able to take the earned income credit for 1994, you can have part of it added to your take-home pay. For details, get Form W-5 from your employer.

Purpose. Complete Form W-4 so that your employer can withhold the correct amount of Federal income tax from your pay.

Exemption From Withholding. Read line 7 of the certificate below to see if you can claim exempt status. If exempt, complete line 7; but do not complete lines 5 and 6. No Federal income tax will be withheld from your pay. Your exemption is good for 1 year only. It expires February 15, 1995.

Note: You cannot claim exemption from withholding if (1) your income exceeds \$600 and includes unearned income (e.g., interest and dividends), and (2) another person can

claim you as a dependent on their tax return. **Basic Instructions.** Employees who are not exempt should complete the Personal Allowances Worksheet. Additional worksheets are provided on page 2 for employees to adjust their withholding allowances based on itemized deductions, adjustments to income, or two-earner/two-job situations. Complete all worksheets that apply to your situation. The worksheets will help you figure the number of withholding allowances you are entitled to claim. However, you may claim fewer allowances than this.

Head of Household. Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals.

Nonwage Income. If you have a large amount of nonwage income, such as interest or dividends, you should consider making estimated tax payments using Form 1040-ES.

Otherwise, you may find that you owe additional tax at the end of the year.

Two Earners/Two Jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. This total should be divided among all jobs. Your withholding will usually be most accurate when all allowances are claimed on the W-4 filed for the highest paying job and zero allowances are claimed for the others.

Check Your Withholding. After your W-4 takes effect, you can use Pub. 919, Is My Withholding Correct for 1994?, to see how the dollar amount you are having withheld compares to your estimated total annual tax. We recommend you get Pub. 919 especially if you used the Two Earner/Two Job Worksheet and your earnings exceed \$150,000 (Single) or \$200,000 (Married). Call 1-800-829-3676 to order Pub. 919. Check your telephone directory for the IRS assistance number for further help.

Personal Allowances Worksheet

- A Enter "1" for yourself if no one can claim you as a dependent A _____
 • You are single and have only one job; or
 B Enter "1" if: B _____
 • You are married, have only one job, and your spouse does not work; or
 • Your wages from a single job or your spouse's wages (or the total of both) are \$1,000 or less.
 C Enter "1" for your spouse. But you may choose to enter -0- if you are married and have either a working spouse or more than one job (this may help you avoid having too little tax withheld) C _____
 D Enter "1" for each dependent (other than your spouse or yourself) whom you will claim on your tax return D _____
 E Enter "1" if you will file as head of household on your tax return (see conditions under Head of Household above) E _____
 F Enter "1" if you have at least \$1,500 of child or dependent care expenses for which you plan to claim a credit F _____
 G Add lines A through F and enter total here. **Note:** This amount may be different from the number of exemptions you claim on your return G _____

• If you plan to claim or claim adjustments to income and want to reduce your withholding, see the Deductions Worksheet on page 2.

worksheets that apply.

• If you are single and have more than one job and your combined earnings from all jobs exceed \$30,000 OR if you are married and have a working spouse or more than one job, and the combined earnings from all jobs exceed \$50,000, see the Two-Earner/Two-Job Worksheet on page 2. If you want to avoid having too little tax withheld,

• If neither of the above situations applies, stop here and enter the number from line G on line 5 of Form W-4 below.

Cut here and give the certificate to your employer. Keep the top portion for your records.

Form W-4 Department of the Treasury Internal Revenue Service		Employee's Withholding Allowance Certificate ▶ For Privacy Act and Paperwork Reduction Act Notice, see reverse.		OMB No. 1545-0010 1994
1 Type or print your first name and middle initial		Last name		2 Your social security number
Home address (number and street or rural route)		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. <i>Note: If married, but legally separated, or spouse is a nonresident alien, check the Single box.</i>		
City or town, state, and ZIP code		4 If your last name differs from that on your social security card, check here and call 1-800-772-1213 for more information. <input type="checkbox"/>		
5 Total number of allowances you are claiming (from line G above or from the worksheets on page 2 if they apply)				5 _____
6 Additional amount, if any, you want withheld from each paycheck				6 \$ _____
7 I claim exemption from withholding for 1994 and I certify that I meet BOTH of the following conditions for exemption: • Last year I had a right to a refund of ALL Federal income tax withheld because I had NO tax liability; AND • This year I expect a refund of ALL Federal income tax withheld because I expect to have NO tax liability. If you meet both conditions, enter "EXEMPT" here				7 _____
Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate or entitled to claim exempt status.				
Employee's signature ▶		Date ▶, 19__		
8 Employer's name and address (Employer: Complete 9 and 10 only if sending to the IRS)		9 Office code (optional)	10 Employer identification number	

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Employee's Withholding Allowance Certificate and Instructions

New York State • City of New York • City of Yonkers

Who Should File This Form

The certificate, Form IT-2104, is completed by an employee and given to the employer to instruct the employer how much New York State (and New York City and Yonkers) tax to withhold from the employee's pay. The more allowances claimed, the lower the amount of tax withheld.

If you do not file Form IT-2104, your employer may use the same number of allowances you claimed on federal Form W-4. Due to differences in tax law, this may result in an inappropriate amount of tax withheld for New York State, New York City and Yonkers. You should complete a Form IT-2104 each year, and file it with your employer if the number of allowances you may claim is different than on federal Form W-4 or has changed. Common reasons why you should complete a new Form IT-2104 include the following:

- you started a new job;
- you are no longer a dependent;
- your individual circumstances may have changed (for example, you were married or have an additional child);
- you itemize your deductions on your personal income tax return;
- you claim allowances for New York State credits;
- you owed tax or received a large refund when you filed your personal income tax return for the past year;
- you have significantly more or less income from other sources or from another job; and
- you no longer qualify for exemption from withholding.

Exemption From Withholding

In certain cases, you can request that no income taxes be withheld from your pay by filing Form IT-2104-E, *Certificate of Exemption From Withholding*, with your employer. You can claim this exemption from withholding if you had no New York income tax liability in the prior year, you expect none in the current year and you are over 65 years of age, under 19, or a full-time student under 24. If you are a dependent who is under 19 or a full-time student, you are not eligible for tax if your income is more than \$2,800.

Avoid Underwithholding

Do not claim a withholding allowance for yourself or, if married, your spouse. You should claim the number of withholding allowances you figure in on the back of this form. If you want more tax withheld you may claim more allowances. If you arrive at negative allowances (less than zero) on lines 3 or 17, and you are claiming negative allowances, you should avoid underwithholding by completing lines 4, 5 and 6 on the allowance certificate. You should also consider filing estimated tax. Estimated tax requires that payments be made by the employee directly to the Tax Department on a quarterly basis. For more information see the instructions for Form IT-2105, *Estimated Income Tax Payment Voucher*. If you need assistance, see *Need Help* on the back page.

If you claim more than 14 allowances, your employer must send a copy of your Form IT-2104 to the New York State Tax Department. You may then be asked to verify your allowances.

Penalty — A penalty of \$500 will be imposed for any false statement you make that decreases the amount of money you have withheld from your wages. You may also be subject to criminal penalties.

Income From Sources Other Than Wages

If you have more than \$1,000 of income from sources other than wages (such as interest, dividends or alimony received), you should reduce the number of allowances claimed on line 1 of the IT-2104 certificate by one for each \$1,000 of nonwage income. If you arrive at negative allowances (less than zero), see instructions under *Avoid Underwithholding*.

Heads of Households With Only One Job

If you will use the head-of-household filing status on your state income tax return, you should check the *Single/Head of Household* box on the front of the certificate. You may also wish to claim two additional withholding allowances on Part I, line 11, if you have only one job.

Married Couples With Only One Spouse Working

If your spouse does not work and has no income subject to state income tax, check the *Married* box on the front of the certificate. You may also wish to take two additional allowances on Part I, line 12.

Married Couples With Both Spouses Working

If you and your spouse both work, you should each file a separate IT-2104 certificate with your respective employers. You should each check the box *Married but withhold at higher single rate* on the certificate front, and divide the total number of allowances that you compute on line 17 between you and your working spouse. Your withholding will better match your final tax if the higher-wage earning spouse claims all of the couple's allowances and the lower-wage earning spouse claims zero allowances. Do not claim more allowances than you are entitled to. If the total income of you and your spouse is between \$100,000 and \$150,000, you should use the chart in Part III to compute the number of allowances to transfer to Part I, line 16.

Taxpayers With More Than One Job

If you have more than one job, file a separate IT-2104 certificate with each of your employers. Be sure to claim only the total number of allowances that you are entitled to. Your withholding will better match your final tax if you claim all of your allowances at your higher-paying job and zero allowances at the lower-paying job. In addition, to make sure that you have enough tax withheld, if you are a single taxpayer or head of household with two or more jobs, reduce the number of allowances by one on line 1 on the certificate you file with your higher-paying job employer. If you arrive at negative allowances (less than zero), see instructions under *Avoid Underwithholding*.

Complete the worksheet on the back before making any entries.

..... Cut here and give the completed certificate to your employer

New York State Department of Taxation and Finance



Employee's Withholding Allowance Certificate

New York State • City of New York • City of Yonkers

IT-2104
(9/93)

Print or type	Last name		First name and middle initial		Your social security number	
	Permanent mailing address (number and street or rural route)				Apartment number	<input type="checkbox"/> Single/Head of Household <input type="checkbox"/> Married
	City, village or post office				State	ZIP code
						<input type="checkbox"/> Married, but withhold at higher single rate Note: If married but legally separated, check the <i>Single/Head of Household</i> box.
1 Total number of allowances you are claiming for New York State and the city of Yonkers, if applicable (from line 17)						1
Lines 2 and 3 apply only to city of New York taxpayers.						
2 Allowances for New York State credits, if applicable (from lines 8, 9 and 10)						2
3 Total number of allowances for city of New York (subtract line 2 from line 1)						3
Use lines 4, 5 and 6 below to have additional withholding per pay period under special agreement with your employer.						
4 New York State amount						4
5 City of New York amount						5
6 City of Yonkers amount						6
I certify that I am entitled to the number of withholding allowances claimed on this certificate.						
Employee's signature					Date	
Employer's name and address (Employer: complete this section only if sending to New York State Tax Department.)					Employer identification number	

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